

SECOND REGULAR SESSION

# SENATE BILL NO. 734

99TH GENERAL ASSEMBLY

---

---

INTRODUCED BY SENATOR SCHATZ.

Pre-filed December 1, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4963S.01I

---

---

## AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to the taxation of motor fuel.

---

---

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 142.803, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 142.803, to read as follows:

142.803. 1. A tax is levied and imposed on all motor fuel used or  
2 consumed in this state as follows:

3 (1) Motor fuel, seventeen cents per gallon **until December 31,**  
4 **2018. For all years beginning January 1, 2019, such tax shall be twenty-**  
5 **seven cents per gallon;**

6 (2) Alternative fuels, not subject to the decal fees as provided in section  
7 142.869, with a power potential equivalent of motor fuel. In the event alternative  
8 fuel, which is not commonly sold or measured by the gallon, is used in motor  
9 vehicles on the highways of this state, the director is authorized to assess and  
10 collect a tax upon such alternative fuel measured by the nearest power potential  
11 equivalent to that of one gallon of regular grade gasoline. The determination by  
12 the director of the power potential equivalent of such alternative fuel shall be  
13 prima facie correct;

14 (3) Aviation fuel used in propelling aircraft with reciprocating engines,  
15 nine cents per gallon as levied and imposed by section 155.080 to be collected as  
16 required under this chapter;

17 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent  
18 until December 31, 2019, eleven cents per gasoline gallon equivalent from  
19 January 1, 2020, until December 31, 2024, and then seventeen cents per gasoline  
20 gallon equivalent thereafter. The gasoline gallon equivalent and method of sale

21 for compressed natural gas shall be as published by the National Institute of  
22 Standards and Technology in Handbooks 44 and 130, and supplements thereto  
23 or revisions thereof. In the absence of such standard or agreement, the gasoline  
24 gallon equivalent and method of sale for compressed natural gas shall be equal  
25 to five and sixty-six-hundredths pounds of compressed natural gas. All applicable  
26 provisions contained in this chapter governing administration, collections, and  
27 enforcement of the state motor fuel tax shall apply to the tax imposed on  
28 compressed natural gas, including but not limited to licensing, reporting,  
29 penalties, and interest;

30 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until  
31 December 31, 2019, eleven cents per diesel gallon equivalent from January 1,  
32 2020, until December 31, 2024, and then seventeen cents per diesel gallon  
33 equivalent thereafter. The diesel gallon equivalent and method of sale for  
34 liquefied natural gas shall be as published by the National Institute of Standards  
35 and Technology in Handbooks 44 and 130, and supplements thereto or revisions  
36 thereof. In the absence of such standard or agreement, the diesel gallon  
37 equivalent and method of sale for liquefied natural gas shall be equal to six and  
38 six-hundredths pounds of liquefied natural gas. All applicable provisions  
39 contained in this chapter governing administration, collections, and enforcement  
40 of the state motor fuel tax shall apply to the tax imposed on liquefied natural gas,  
41 including but not limited to licensing, reporting, penalties, and interest;

42 (6) Propane gas fuel, five cents per gallon until December 31, 2019, eleven  
43 cents per gallon from January 1, 2020, until December 31, 2024, and then  
44 seventeen cents per gallon thereafter. All applicable provisions contained in this  
45 chapter governing administration, collection, and enforcement of the state motor  
46 fuel tax shall apply to the tax imposed on propane gas including, but not limited  
47 to, licensing, reporting, penalties, and interest;

48 (7) If a natural gas, compressed natural gas, liquefied natural gas,  
49 electric, or propane connection is used for fueling motor vehicles and for another  
50 use, such as heating, the tax imposed by this section shall apply to the entire  
51 amount of natural gas, compressed natural gas, liquefied natural gas, electricity,  
52 or propane used unless an approved separate metering and accounting system is  
53 in place.

54 2. All taxes, surcharges and fees are imposed upon the ultimate consumer,  
55 but are to be precollected as described in this chapter, for the facility and  
56 convenience of the consumer. The levy and assessment on other persons as

57 specified in this chapter shall be as agents of this state for the precollection of the  
58 tax.

✓